

741—4.2(182) Sheep transactions assessed. The assessment on sheep shall be imposed on all sheep sold for slaughter, regardless of market weight. Sales of sheep for feeding, breeding, and other nonslaughter purposes shall be exempt from assessment.

All sales of animals weighing 100 pounds or more shall be deemed as sold for slaughter and the assessment shall be imposed. If a group of animals is sold by group weight, all of the animals shall be deemed sold for slaughter if the total weight of the group divided by the number of animals in the group is 100 pounds or more.

This rule is intended to implement Iowa Code chapter 182.